

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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MEMORANDUM

TO: County Councils
Civil Taxing Units
The Association of Indiana Counties

FROM: Cheryl A.W. Musgrave, Commissioner *awm*

DATE: July 18, 2008

SUBJECT: Optional Form for County Council Civil Unit Budget Review

Effective July 1, 2008, under the new IC 6-1.1-17-3.5, if a civil taxing unit will impose property taxes due and payable in the next year, the unit must file its budget with the county fiscal body (generally the county council). Therefore, in response to a request from a county council member, the Department of Local Government Finance (Department) has developed forms to assist units in posting their proposed budgets and levies, and to assist county councils in reviewing the proposed budgets and levies. Use of these forms is entirely voluntary.

The forms may be found on the Department's web site at <http://www.in.gov/dlgf/6800.htm>. A civil taxing unit may download its pre-populated form from the site based on its unit code. A county council may obtain a password for access to the appropriate form by e-mail request to Tim Jorczak at tjorczak@dlgf.in.gov.

County Council Budget Review Form

The County Council Budget Review Form may be used by civil taxing units required to file their budgets pursuant to IC 6-1.1-17-3.5, except those with appointed (non-elected) boards where the budget increased by more than the Assessed Value Growth Quotient (AVGQ) (4% for 2009) (those units should use the form below)

How to Use This Form

1. Each unit of government will select their unit code to display a worksheet pre-populated in Column A with the 2008 certified fund balances and in Column B with the 2008 certified budgets.
2. The civil taxing unit will enter its proposed budgets in Column C. The form will then calculate the percent of change and display the numbers in Column D.

3. The work sheet will also be pre-populated in Column F with the 2008 certified tax levies. The unit will enter its proposed levies in Column G, and the form will calculate the percent of change and display those numbers in Column H.
4. When the unit has completed its work, it will select the "Commit" button which will lock in the figures.
5. If the County Council approves the budgets and levies, it will select the "Approve" button, and the form will populate Column E with the numbers displayed in Column C, and will populate Column I with the numbers displayed in Column G.
6. If the County Council chooses the "Modify" button, it will have to enter the recommended budget numbers in the boxes in Column E and the recommended levies in Column I.

Appointed Board Budget Approval Form

The Appointed Board Budget Approval Form should be used by those civil taxing units with appointed boards where the budget increased by more than the Assessed Value Growth Quotient (AVGQ) (4% for 2009).

How to Use This Form

1. Each such unit of government will select their unit number to display a worksheet pre-populated in Column A with the 2008 certified fund balance and in Column B with the 2008 certified budget.
2. The civil taxing unit will enter its proposed budget in Column C. The form will then calculate the percent of change and display the number in Column D.
3. The work sheet will also be pre-populated in Column F with the 2008 certified tax levies. The unit will enter its proposed levies in Column G, and the form will calculate the percent of change and display that number in Column H.
4. The unit will then select the "Commit" button which will lock in the figures.
5. If the County Council approves the budgets and levies, it will select the "Approve" button, and the form will populate Column E with the numbers displayed in Column C, and will populate Column I with the numbers displayed in Column G.
6. If the County Council chooses the "Modify" button, it will have to enter the recommended budget numbers in the boxes in Column E and the recommended levies in Column I.

Feedback

The Department is seeking questions and comments from the taxing units and county councils that use the forms. The Department's goal is to develop the most useful and user friendly forms possible. Please e-mail your comments to Dan Jones at djones@dlgf.in.gov.

The Department requests that the participating units of government and their approving bodies also send a completed copy of their 2009 budget worksheet to the DLGF. We will post them online and make them available for the units and the taxpayers. Please send the worksheet to jvolz@dlgf.in.gov.